

House Resolution 1071 (RULES COMMITTEE SUBSTITUTE)

By: Representatives Benfield of the 85th, Ralston of the 7th, Mumford of the 95th, Mangham of the 94th, Levitas of the 82nd, and others

A RESOLUTION

1 Urging the Governor to exercise certain executive authority with respect to collection of
2 taxes; and for other purposes.

3 WHEREAS, Monday, March 31, is the 37th legislative day of the 2008 regular session of the
4 General Assembly; and

5 WHEREAS, there is an insufficient amount of time remaining in this legislative session to
6 enact new legislation; and

7 WHEREAS, the price of red fuel or dyed fuel oil has risen dramatically to almost \$4.00 per
8 gallon and which has adversely impacted the timber harvesting, agricultural, and construction
9 industries of this state which rely heavily upon the use of this commodity; and

10 WHEREAS, pursuant to Code Section 45-12-22 of the O.C.G.A., the Governor is granted
11 the authority to suspend by executive order the collection of taxes, or any part thereof, due
12 the state, until the next meeting of the General Assembly; and

13 WHEREAS, this exercise of executive authority could provide much needed temporary tax
14 relief to the timber harvesting, agricultural, and construction industries of Georgia until the
15 2009 regular session of the General Assembly at which time that executive order could be
16 ratified by general law which would make that temporary suspension an actual exemption
17 from taxation.

18 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES that
19 the Governor is urged to exercise the authority granted under Code Section 45-12-22 of the
20 O.C.G.A. to suspend temporarily the collection of state sales and use taxes on red fuel or
21 dyed fuel oil for timber harvesting, agricultural, or construction use until the 2009 regular
22 session of the General Assembly at which time this body will have the opportunity to make
23 such temporary suspension an actual exemption.

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1 BE IT FURTHER RESOLVED that the Clerk of the House of the Representatives is
2 authorized and directed to transmit an appropriate copy of this resolution to Honorable Sonny
3 Perdue, Governor of Georgia.